GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Notification issued on tax rates of services –certain changes made by the Central Government before issuing Notification No.11/2017 Central Tax (Rate)- Not incorporated in the (Govt. of A.P.) notification issued in G.O.Ms.No.259, Revenue (CT-II) Dept., Dt.29-06-2017 - Corrigendum Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 551 Dated: 16-11-2017

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O.Ms.No.259, Revenue (CT-II) Dept., Dt.29-06-2017.
3) From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/ GST/74/2015, dated.31-10-2017.

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:16-11-2017:

CORRIGENDUM

In the notification of the Government in Go.Ms.No.259, Revenue (Commercial Taxes-II) Department, dated the 29th June, 2017, published in an Extra-ordinary issue of the Andhra Pradesh Gazette, dated the 30th June, 2017,-

(i) in preamble to the notification in line 2, after the word and number "section 15" insert the words and numbers " and sub section (1) of section 16";

(ii) at Sl No. 3 of the table in column (3) under item (i), the words and number "Provisions of paragraph 2 of this notification shall apply for valuation of this service" shall substitute the words and number, "Please refer to paragraph 2 of this notification for valuation of this service".;

(iii) at Sl No. 5 of the table , in column (3) in the Explanation, the words " This service does not include sale or purchase of goods but includes" shall substitute the words "This Service includes" ;

(iv) at Sl No.7 of the table, in column (3) item (i),

(a) the word "neither" shall substitute the words " other than those"

(b) the word "nor" shall substitute the words " and not" ;

(v) the Sl No.15 of the table, in the columns and the entries relating there to, shall be substituted with the following entries

15	**Heading 9971** (Financial and related services)	(i) Services provided by a foreman of a chit fund in relation to chit. *Explanation*.- (a) "chit" means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified	6	Provided that credit of input tax charged on goods used in supplying the service has not been

		number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount; (b) "foreman of a chit fund" shall have the same meaning as is assigned to the expression "foreman" in clause (j) of section 2 of the Chit Funds Act, 1982 (40 of 1982).		taken [Please refer to *Explanation* no. (iv)]
		(ii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
		(iii) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
		(iv) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017. *Explanation*.- (a) "operator" means a person, organisation or enterprise engaged in or offering to engage in aircraft operations; (b) "scheduled air transport service" means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public; (c) "scheduled air cargo service" means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisably systematic series, not open to use by passengers.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to *Explanation* no. (iv)]
		(v) Financial and related services other than (i), (ii), (iii), and (iv)	9	-

		above.		

(vi) at Sl No 23 , in column (5) of the table after the words " 1. Provided that credit of input tax charged on goods and services used in supplying the service has not been taken", the words and brackets "(Please refer to Explanation no (iv))" shall be added.

(vii) at Sl No 24 in column 3 of the table, for the words "(i) support services to agriculture, forestry, fishing, animal husbandry" the following shall be substituted-

"(i) Support services to agriculture, forestry, fishing, animal husbandry.

Explanation. – "Support services to agriculture, forestry, fishing, animal husbandry" mean –

(i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—

(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;

(b) supply of farm labour;

(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;

(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;

(e) loading, unloading, packing, storage or warehousing of agricultural produce;

(f) agricultural extension services;

(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.

(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.

(iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce."

(viii) in para 4,

(a) for the words and numbers " Andhra Pradesh Goods and Services Act,2017", the words and numbers " Andhra Pradesh Goods and Services Tax Act, 2017" shall be substituted.

(b) after serial number (v)- the following numbers, words and brackets are added:

"(vi) "agricultural extension" means application of scientific research and knowledge to agricultural practices through farmer education or training.

(vii) "agricultural produce" means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market.

(viii) "Agricultural Produce Marketing Committee or Board" means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce."

2. This notification shall be deemed to have come into force with effect on and from 1st day of July, 2017.

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

Dr. D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.

The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department.

Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER